Notifications about Enquiries

– system notifications and replies

Part 37-00-36E

Document reviewed October 2025

Summary

Guidance relating to specific aspects of registering for and using MyEnquiries is available in linked manuals:

Part 37-00-36 MyEnquiries

Part 37-00-36A Access to and Registering for MyEnquiries

Part 37-00-36B MyEnquiries: Submitting and Managing Enquiries in myAccount

Part 37-00-36C MyEnquiries: Submitting and Managing Enquiries in ROS

Part 37-00-36D MyEnquiries: Tracking of Enquiries

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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1 Automatic notification that the enquiry was received

Once you submit your enquiry, Revenue will generate an automatic reply to confirm your enquiry was received.

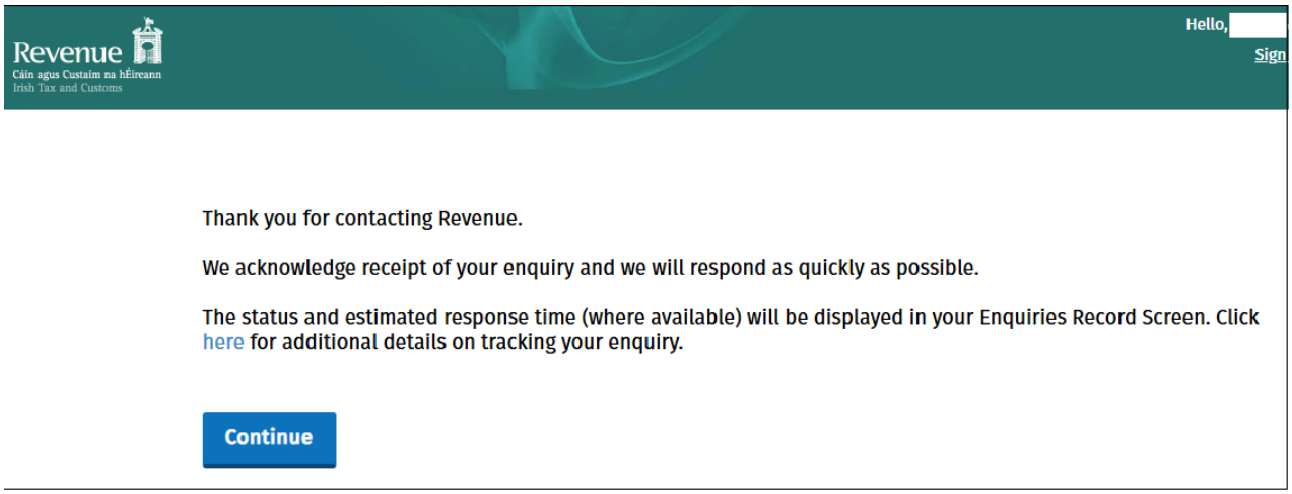


Figure 1: System generated reply to confirm that the enquiry was received (ROS customer)

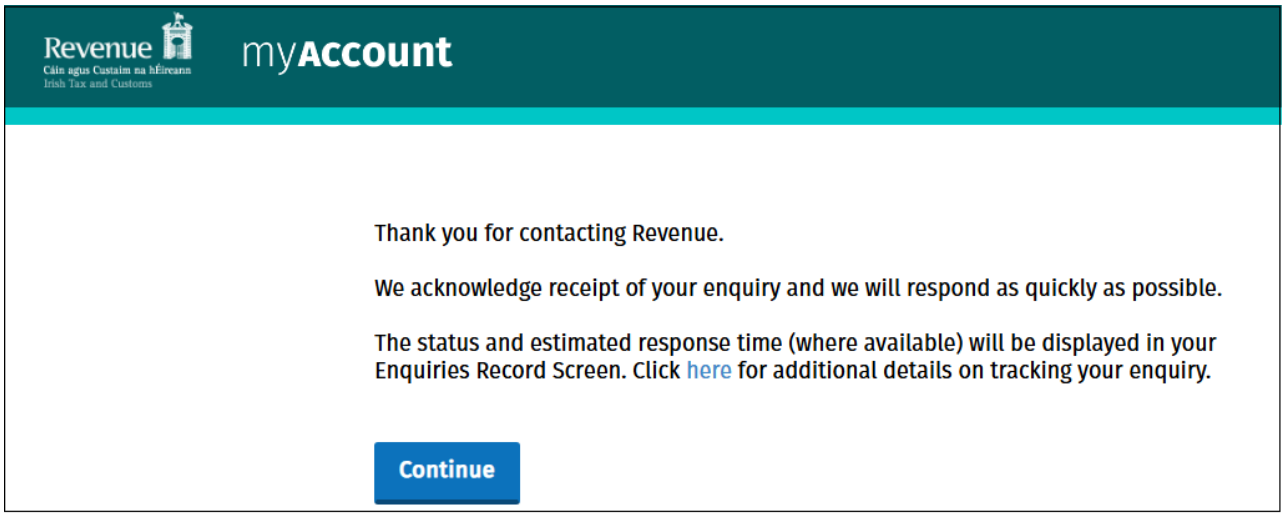


Figure 2: System generated reply to confirm that the enquiry was received via myAccount for PAYE only customers

2 Automatic notification issued for specific 'clearance' categories

There are processes in place for 'deemed clearance' in three areas of contact:

- Death Case Clearance (as per Tax and duty Manual (TDM) Part 46-01-02),
- CGT non-resident clearance (as per TDM Part 45-01-05), and
- CAT resident distributing deceased's estate to a non-resident beneficiary (as per CAT TDM Part 2: The Statement of Affairs (Probate) Form SA.2 paragraph 4.1 and Appendix 1).

While the 'standard notification' may be issued initially, enquiries requesting 'deemed clearance' should generate an additional notification reflecting the 'deemed clearance' administrative provisions as set out in the referenced specific TDMs linked above.

Enquiries for 'deemed clearance' must be submitted as per the guidance in the TDMs; including the use of specific text in the request when submitted via myAccount or the selection of specific categories/sub-categories when submitted in ROS. The type of notification that is issued in correctly submitted 'deemed clearance' requests is shown in paragraphs 2.1 to 2.3 below.

2.1 Clearance in Death Cases

A person acting in a representative capacity requesting clearance to distribute an estate after the death of a taxpayer will receive this notification. Refer to TDM Part 46-01-02 Requests for clearance in death cases for further information.

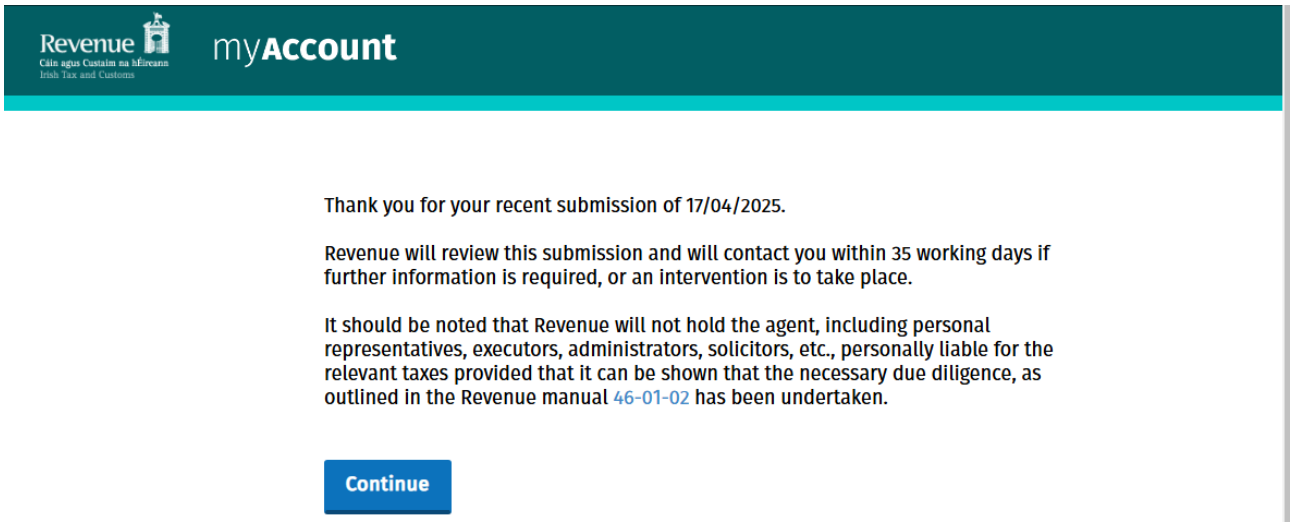
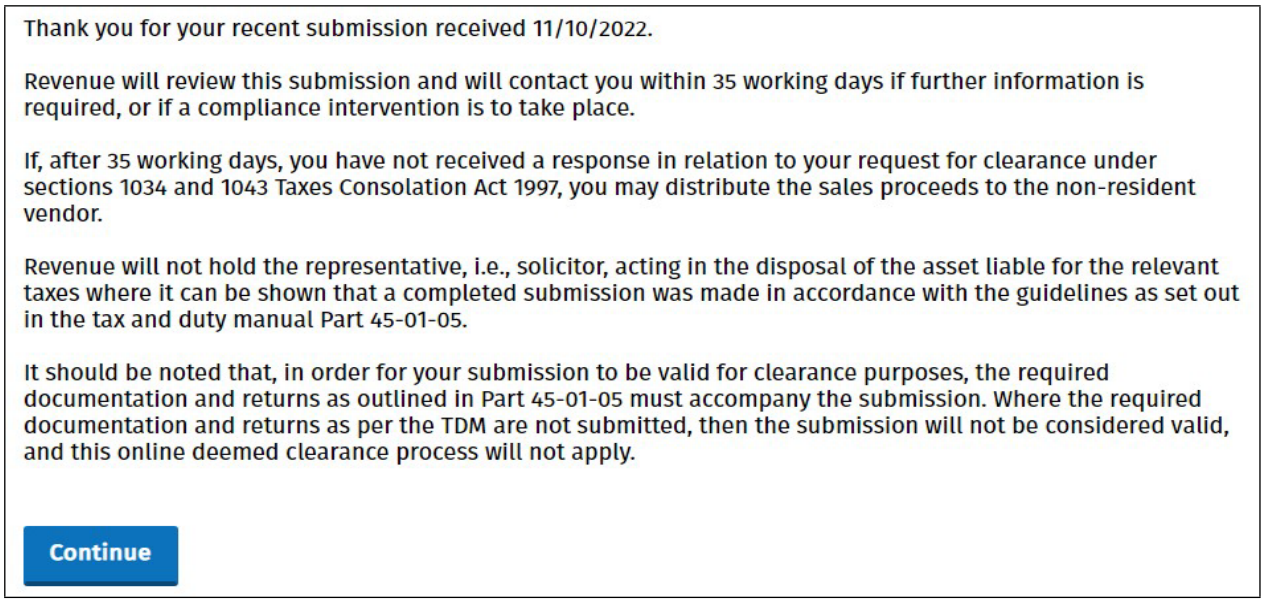


Figure 3: Revenue reply to submission for clearance in a death case

2.2 Clearance for CGT for non-residents

A representative making an application for clearance under sections 1034/1043 TCA 1997 to distribute proceeds will receive this notification. Please refer to TDM Part 45-01-05 Requests for Clearance – Capital Gains Tax and Non-Resident Vendors for further information.


Thank you for your recent submission received 11/10/2022.

Revenue will review this submission and will contact you within 35 working days if further information is required, or if a compliance intervention is to take place.

If, after 35 working days, you have not received a response in relation to your request for clearance under sections 1034 and 1043 Taxes Consolation Act 1997, you may distribute the sales proceeds to the non-resident vendor.

Revenue will not hold the representative, i.e., solicitor, acting in the disposal of the asset liable for the relevant taxes where it can be shown that a completed submission was made in accordance with the guidelines as set out in the tax and duty manual Part 45-01-05.

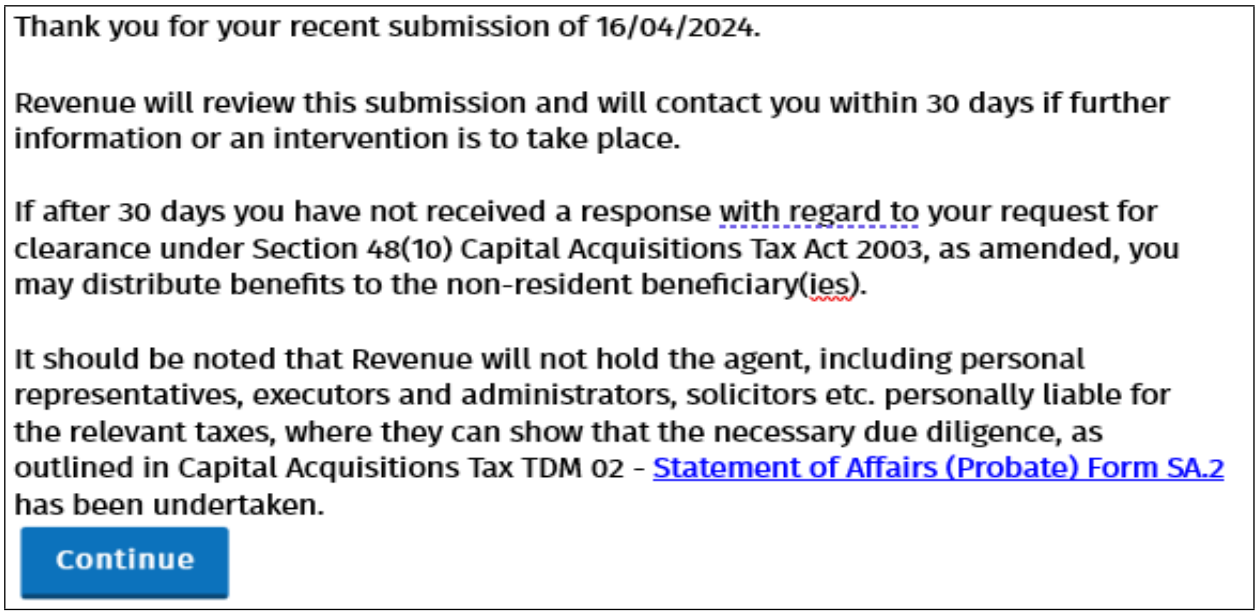
It should be noted that, in order for your submission to be valid for clearance purposes, the required documentation and returns as outlined in Part 45-01-05 must accompany the submission. Where the required documentation and returns as per the TDM are not submitted, then the submission will not be considered valid, and this online deemed clearance process will not apply.

Continue

Figure 4: Revenue reply to a submission for clearance for CGT non-resident

2.3 Clearance for CAT regarding distribution of estate to non-resident beneficiary

A person acting in a representative capacity requesting clearance in respect of CAT to distribute a deceased's estate to a non-resident beneficiary (section 48(10)) will receive this notification. Refer to CAT TDM Part 2: The Statement of Affairs (Probate) Form SA.2 (paragraph 4.1 and Appendix 1).


Thank you for your recent submission of 16/04/2024.

Revenue will review this submission and will contact you within 30 days if further information or an intervention is to take place.

If after 30 days you have not received a response with regard to your request for clearance under Section 48(10) Capital Acquisitions Tax Act 2003, as amended, you may distribute benefits to the non-resident beneficiary(ies).

It should be noted that Revenue will not hold the agent, including personal representatives, executors and administrators, solicitors etc. personally liable for the relevant taxes, where they can show that the necessary due diligence, as outlined in Capital Acquisitions Tax TDM 02 - Statement of Affairs (Probate) Form SA.2 has been undertaken.

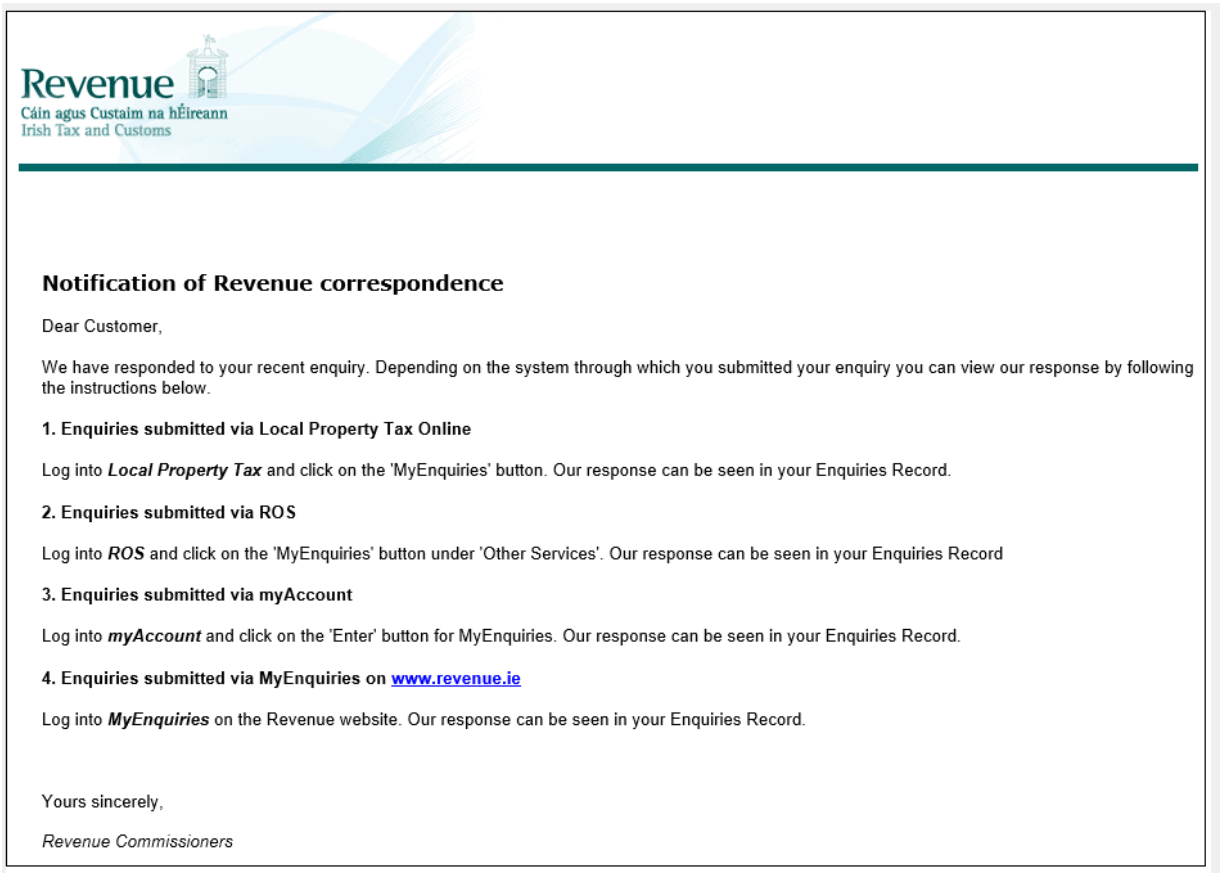
Continue

Figure 5: Revenue reply to a submission for clearance for CAT purposes on distribution to non-resident beneficiary

3 Notification that a Revenue response has issued

When Revenue issues a response to an enquiry, an email is sent by standard email to inform you that (i) a response has issued and (ii) can be viewed in the Enquiries Record screen (Inbox) in MyEnquiries.

Any entry in the 'My reference' field when the original enquiry was submitted is included in the subject line of this notification.



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Notification of Revenue correspondence

Dear Customer,

We have responded to your recent enquiry. Depending on the system through which you submitted your enquiry you can view our response by following the instructions below.

1. Enquiries submitted via Local Property Tax Online

Log into ***Local Property Tax*** and click on the 'MyEnquiries' button. Our response can be seen in your Enquiries Record.

2. Enquiries submitted via ROS

Log into ***ROS*** and click on the 'MyEnquiries' button under 'Other Services'. Our response can be seen in your Enquiries Record

3. Enquiries submitted via myAccount

Log into ***myAccount*** and click on the 'Enter' button for MyEnquiries. Our response can be seen in your Enquiries Record.

4. Enquiries submitted via MyEnquiries on www.revenue.ie

Log into ***MyEnquiries*** on the Revenue website. Our response can be seen in your Enquiries Record.

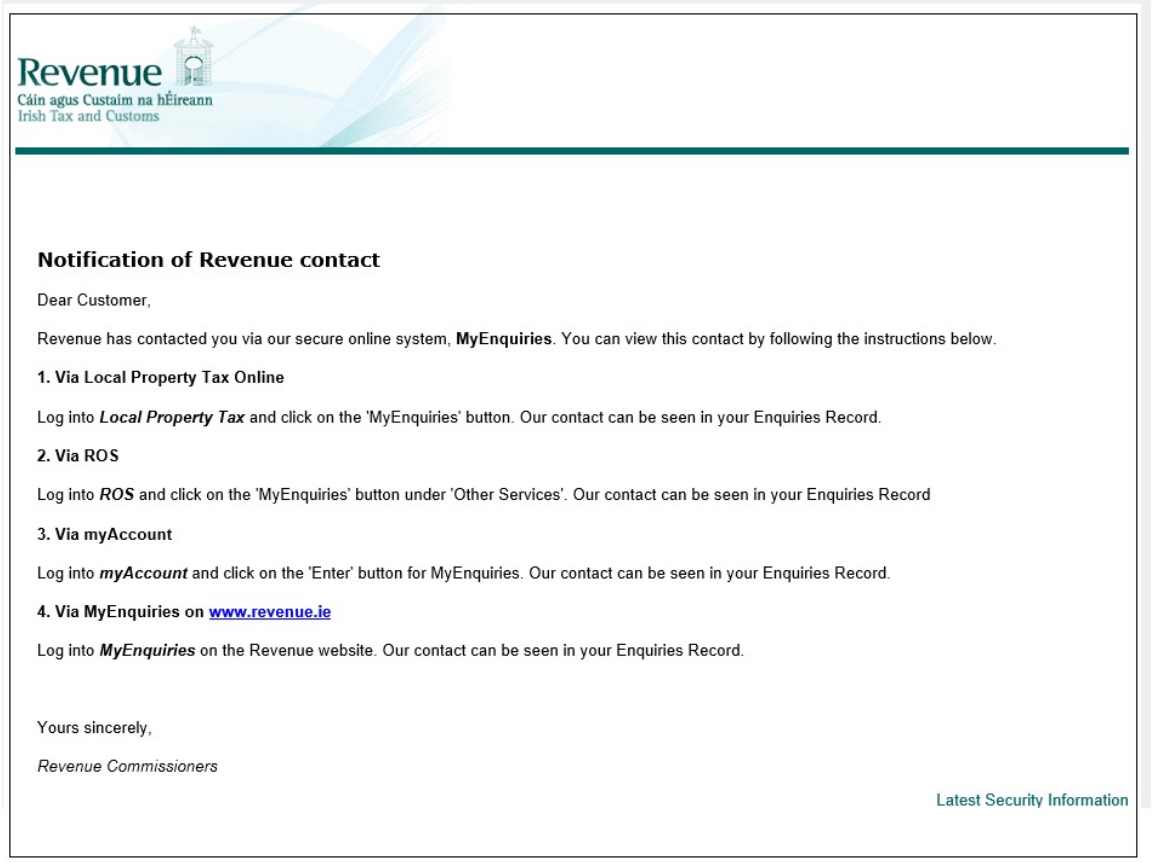
Yours sincerely,

Revenue Commissioners

Figure 6: Email notification that Revenue has replied to an enquiry

4 Notification that Revenue has initiated an enquiry

When Revenue initiates an enquiry, an email is sent by standard email to inform you that an enquiry has been initiated and can be viewed in the Enquiries Record screen (Inbox) in MyEnquiries.



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Notification of Revenue contact

Dear Customer,

Revenue has contacted you via our secure online system, **MyEnquiries**. You can view this contact by following the instructions below.

1. Via Local Property Tax Online

Log into ***Local Property Tax*** and click on the 'MyEnquiries' button. Our contact can be seen in your Enquiries Record.

2. Via ROS

Log into ***ROS*** and click on the 'MyEnquiries' button under 'Other Services'. Our contact can be seen in your Enquiries Record

3. Via myAccount

Log into ***myAccount*** and click on the 'Enter' button for MyEnquiries. Our contact can be seen in your Enquiries Record.

4. Via MyEnquiries on www.revenue.ie

Log into ***MyEnquiries*** on the Revenue website. Our contact can be seen in your Enquiries Record.

Yours sincerely,

Revenue Commissioners

Latest Security Information

Figure 7: Email notification that Revenue has initiated an enquiry in MyEnquiries

5 Tax Clearance applications made via myAccount

If a customer applies for a tax clearance certificate via myAccount**,** she or he receives a confirmation or rejection notification in MyEnquiries. Notifications about tax clearance display on the Enquiries Record screen as below:

- 'Tax Clearance' displays in the 'Enquiry relates to' column, and
- a sub-category (Tax Clearance Certificate, Tax Clearance Refusal, Tax Clearance Access Number or Tax Clearance Rescinded) displays in the 'More specifically' column.

Customers can obtain further information regarding their tax clearance application by clicking on the tax clearance notification.

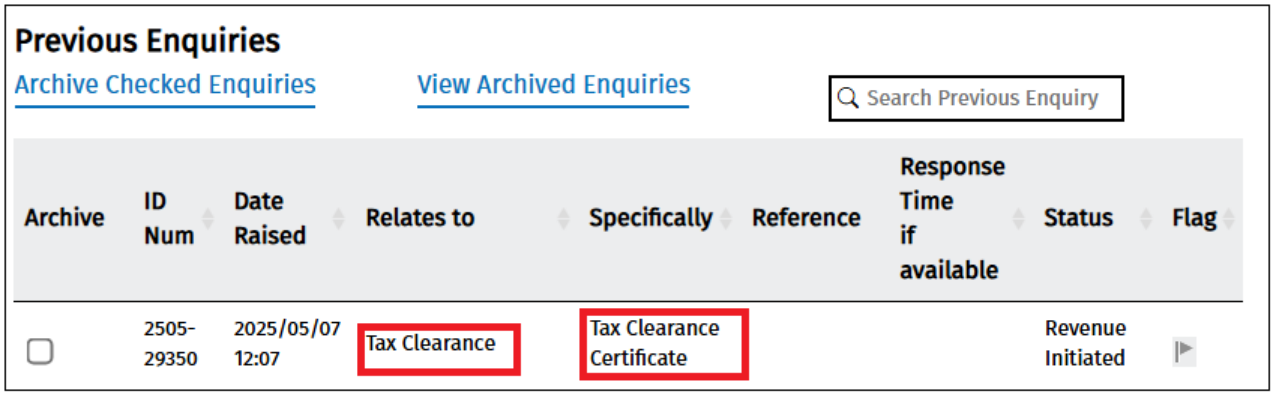


Figure 8: Reply in the Enquiries Record about a Tax Clearance application

The email notification issued about the reply in MyEnquiries specifically references that the message refers to Tax Clearance.

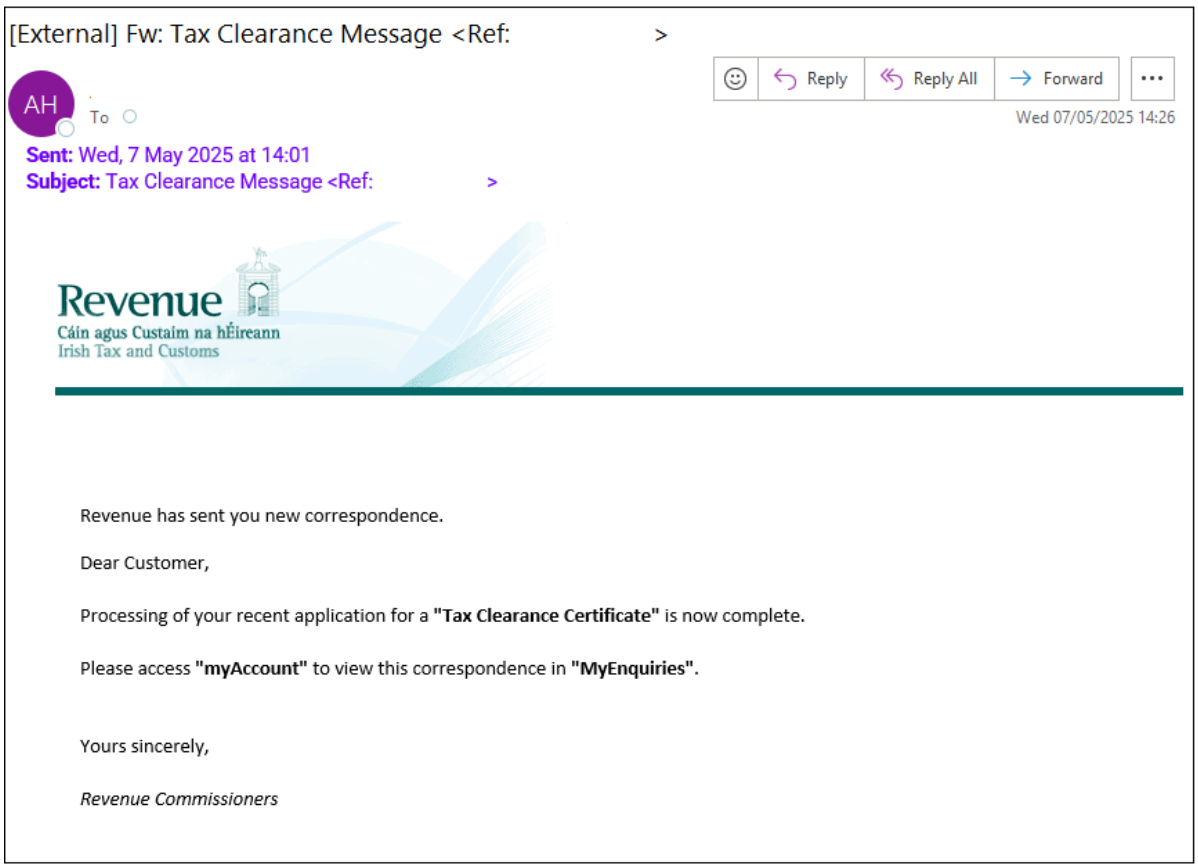
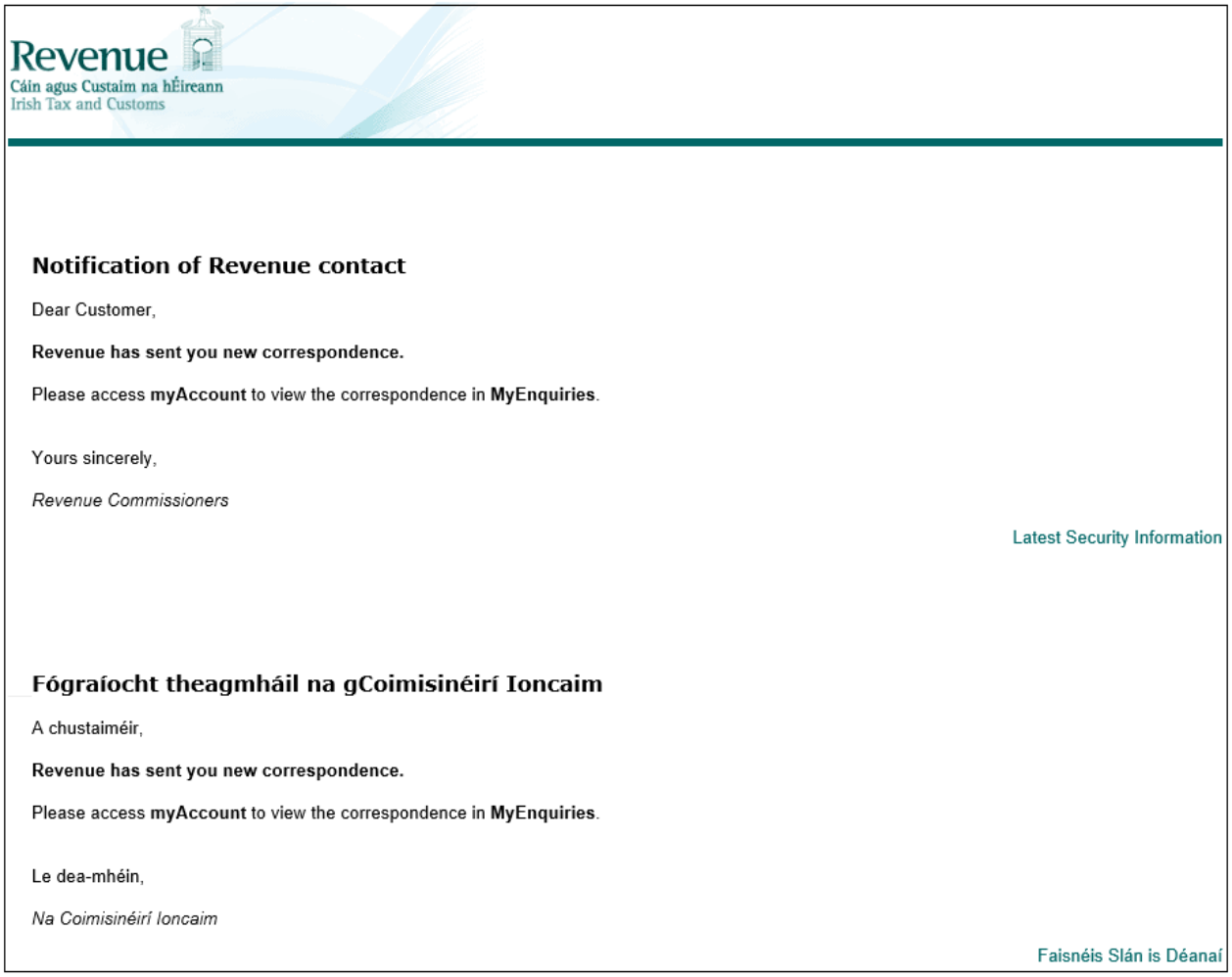


Figure 9: Email notification about a Tax Clearance application submitted from myAccount

6 Agent e-linking requests sent via MyEnquiries to myAccount customers

When a link request is submitted by an agent/advisor to a myAccount customer, the customer will be alerted by an email sent to their personal email address that they have received new correspondence from Revenue. A MyEnquiry will then be available to view informing the customer that they have an agent/advisor requesting to link or register them to a new or existing tax registration type, e.g., Income Tax, Capital Gains Tax.

This is the message sent by standard email to inform the myAccount customer that a link request has been initiated and can be viewed in the Enquiries Record screen (Inbox) in MyEnquiries.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Notification of Revenue contact

Dear Customer,

Revenue has sent you new correspondence.

Please access **myAccount** to view the correspondence in **MyEnquiries**.

Yours sincerely,

Revenue Commissioners

Latest Security Information

Fógraíocht theagmháil na gCoimisinéirí Ioncaim

A chustaiméir,

Revenue has sent you new correspondence.

Please access **myAccount** to view the correspondence in **MyEnquiries**.

Le dea-mhéin,

Na Coimisinéirí Ioncaim

Faisnéis Slán is Déanaí

Figure 10: Notification that there is a new Enquiry in myAccount relating to an e-linking request

The Link Request submitted by the agent/advisor will appear in MyEnquiries as a “Revenue Initiated” message:

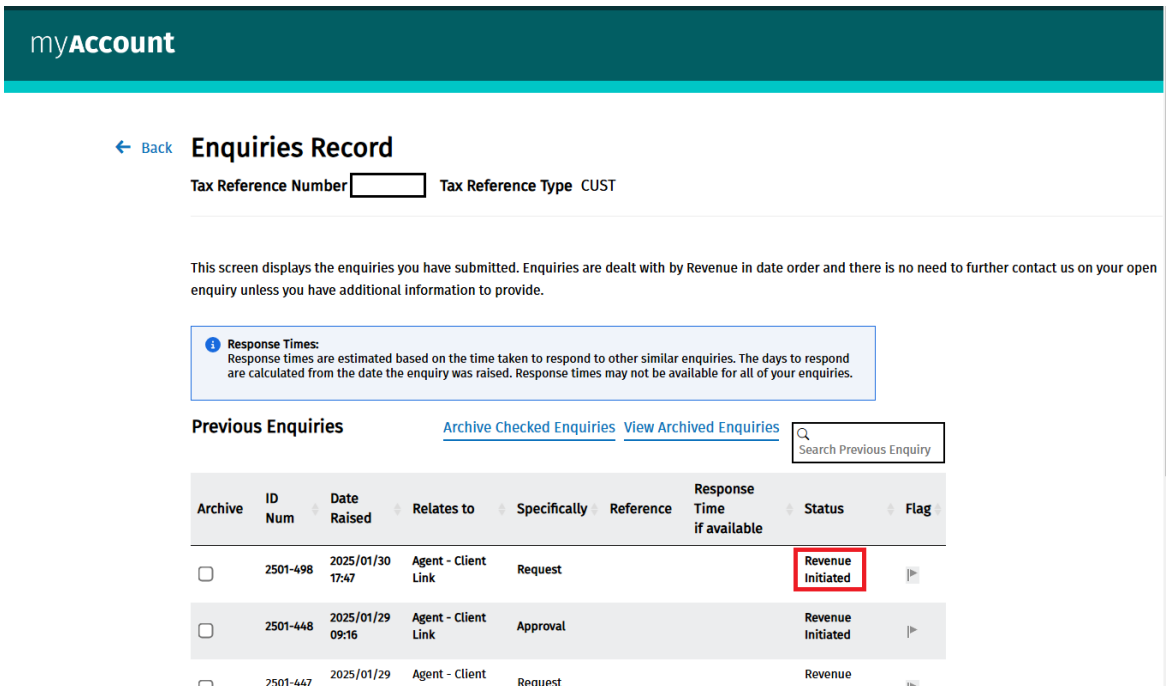

Figure 11: Link Request displayed in MyEnquiries for myAccount customers

For customers with an active ROS DigiCert, the Link Request from the agent will be sent to the customer’s ROS Inbox:

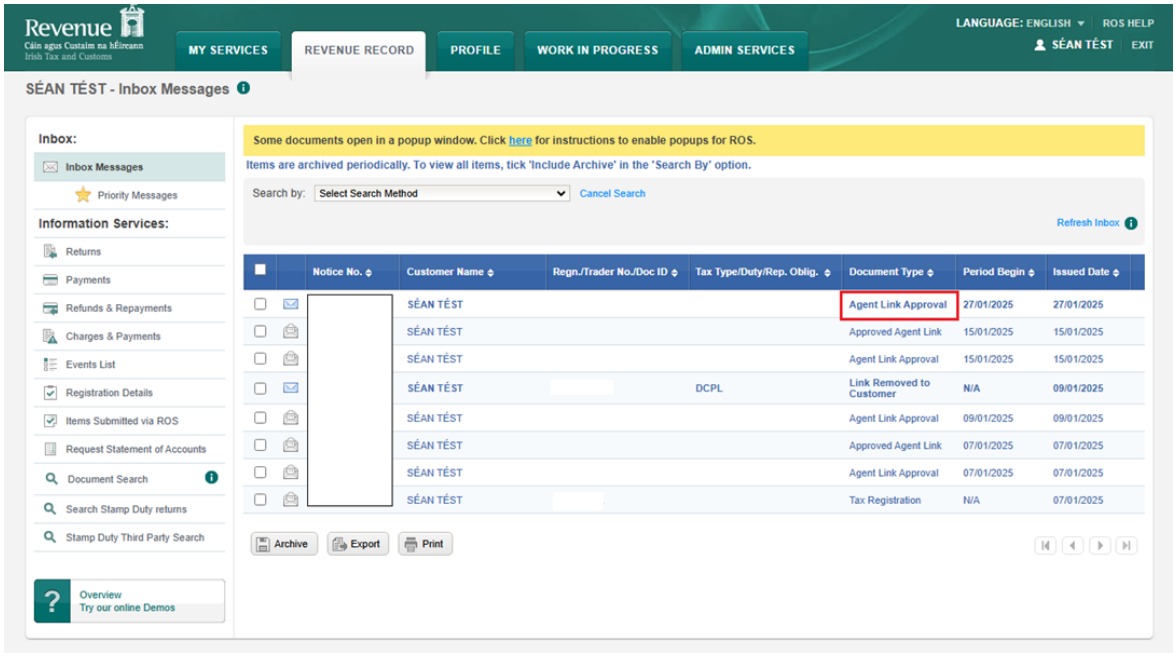

Figure 12: New ROS Inbox notification showing Link Request from agent

(See TDM Part 37-00-04c Guidelines for Agents and Customers regarding the Agent e-linking process for further information).

7 Other 'system' replies issued via MyEnquiries

Revenue replies to several online applications submitted through myAccount, are issued via MyEnquiries. These include:

- Help to Buy (access numbers, verification, etc.)
- eCG50 (notification of application process)
- Letter of Residence (application status update)
- Charitable Donations Scheme (CDS eRepayments)

These replies or updates on relevant access numbers, etc. can be seen in the Enquiries Record.